

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON**

CURTIS B. LEISS,

Plaintiff,

v.

**UNITED STATES OF AMERICA, and
COMMISSIONER OF INTERNAL
REVENUE,**

Defendants.

Case No. 3:19-cv-01783-YY

OPINION AND ORDER

IMMERGUT, District Judge.

Plaintiff Curtis B. Leiss brings this action *pro se* and has been permitted to proceed *in forma pauperis*. ECF 2; ECF 4. On December 16, 2019, Magistrate Judge Youlee Yim You issued her Findings and Recommendation (F&R), recommending that this case be dismissed because the complaint fails to allege a plausible claim for relief. ECF 10. Plaintiff subsequently filed a document titled “Findings and Recommendations” that appears to be a proposed order. ECF 12. The United States of America filed a response to Plaintiff’s proposed order. ECF 14. Plaintiff has failed to cure the deficiencies in his complaint or otherwise show cause why this

case should not be dismissed. Accordingly, this Court adopts Magistrate Judge You's F&R in its entirety. This case is dismissed without prejudice.

DISCUSSION

Under the Federal Magistrates Act ("Act"), as amended, the court may "accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge."

[28 U.S.C. § 636\(b\)\(1\)](#). If a party files objections to a magistrate judge's F&R, "the court shall make a *de novo* determination of those portions of the report or specified proposed findings or recommendations to which objection is made." *Id.* But the court is not required to review, *de novo* or under any other standard, the factual or legal conclusions of the F&R to which no objections are addressed. See [Thomas v. Arn](#), 474 U.S. 140, 149–50 (1985); [United States v. Reyna-Tapia](#), 328 F.3d 1114, 1121 (9th Cir. 2003) (*en banc*). Nevertheless, the Act "does not preclude further review by the district judge, *sua sponte*," whether *de novo* or under another standard. [Thomas](#), 474 U.S. at 154.

A court must liberally construe the filings of a *pro se* plaintiff and afford the plaintiff the benefit of any reasonable doubt. [Erickson v. Pardus](#), 551 U.S. 89, 94 (2007). Plaintiff filed the proposed order titled "Findings and Recommendation" within the timeframe provided for objections to the F&R. ECF 10; ECF 12. Although Plaintiff has not filed objections to the F&R, this Court has considered the issues raised in Plaintiff's proposed order. In addition, this Court has reviewed the factual and legal conclusions provided in Magistrate Judge You's F&R *de novo*. Even considering the arguments raised in Plaintiff's proposed order, this Court finds no reason to modify the F&R. Accordingly, this Court adopts Magistrate Judge You's Findings & Recommendation, ECF 10. This case is DISMISSED without prejudice.

IT IS SO ORDERED.

DATED this 17th day of January, 2020.

/s/ Karin J. Immergut
Karin J. Immergut
United States District Judge